

(1) the numerator of which is the Maryland adjusted gross income of the individual; and

(2) the denominator of which is the federal adjusted gross income of the individual.

SECTION 2. AND BE IT FURTHER ENACTED, That the authorization under this Act for the counties and Baltimore City to make the county earned income credit refundable may not be construed to:

(1) affect the authority of Montgomery County to implement its Working Families Income Supplement Program or the agreement entered into between the State Comptroller and Montgomery County regarding the administration of Montgomery County's Working Families Income Supplement Program; or

(2) affect any authority of any county or Baltimore City to establish a program similar to Montgomery County's Working Families Income Supplement Program or to enter into a similar agreement with the State Comptroller for the administration of such a program.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000 and shall be applicable to all taxable years beginning after December 31, 1999.

Approved May 18, 2000.

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## CHAPTER 511

### (Senate Bill 256)

AN ACT concerning

#### **Creation of a State Debt - St. Mary's County - Summerseat Sanctuary**

FOR the purpose of authorizing the creation of a State Debt not to exceed ~~\$350,000~~ \$200,000, the proceeds to be used as a grant to Board of Directors of Summerseat Sanctuary, Inc. for certain development or improvement purposes; providing for disbursement of the loan proceeds, subject to a requirement that the grantee provide and expend a matching fund; and providing generally for the issuance and sale of bonds evidencing the loan.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That:

(1) The Board of Public Works may borrow money and incur indebtedness on behalf of the State of Maryland through a State loan to be known as the St. Mary's County - Summerseat Sanctuary Loan of 2000 in a total principal amount equal to the lesser of (i) ~~\$350,000~~ \$200,000 or (ii) the amount of the matching fund provided in accordance with Section 1(5) below. This loan shall be evidenced by the issuance, sale, and delivery of State general obligation bonds authorized by a resolution of the Board